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FCC-MAILROOM

T-Mobile USA, Inc. 12920 SE 38th Street, Bellevue, WA 98006

Federal Communications Commission Office of the Secretary 445 12th Street, SW Room TW-A325 Washington D.C. 20554

RE:

T-Mobile USA, Inc.

August 1, 2002 Form 499-Q Revision Rejection

Filer 499 ID: 822060

Docket Nos. 96-45 and 97-21

To Whom It May Concern:

On December 12, 2002 T-Mobile USA, Inc. sent a letter of appeal to the Universal Service Administrative Company (USAC) in response to the rejection of the revised 2nd Quarter 2002 form 499Q.

On April 18, 2003 USAC denied T-Mobile's appeal on grounds that the revised 2nd Quarter 2002 form 499Q was filed after the filing deadline of November 1, 2002.

T-Mobile USA, Inc. respectfully requests that the FCC review this matter. T-Mobile holds that the 2nd Quarter 499Q revision was filed timely as it was postmarked one day before the filing deadline and there is no mention in the regulation that the revision has to be received by the filing date.

For your ease of reference you will find enclosed copies of the following documents:

Revised 2nd Quarter 499Q with proof of the postmark date 1st letter of rejection of the revised 2nd Quarter 499Q from USAC Letter of appeal from T-Mobile to USAC Letter of denial of appeal from USAC to T-Mobile

Any questions regarding this appeal may be addressed to myself.

Sincerely,

Cassie Delafosse

Supervisor, State and Local Tax

T-Mobile USA, Inc.

Desk Phone: 425-378-4797

Fax: 425-378-5071

Email: Cassie.Delafosse@T-Mobile.com

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RECEIVE

Approval by OMB

3060-0855

FCC Form 499-Q Telecommunications Reporting Worksheet

>>> Please read instructions before completing <<<

FCC-MAILROOM 101 Contributor Identification Information Block 1: Filer 499 ID 822060 Marian por Article - 126 VoiceStream Wireless Corporation 102 Legal name of reporting entity 103 IRS employer identification number 91-1983600 104 Name telecommunications service provider is doing business as VoiceStream Wireless 105 Holding company [All affiliated companies should show same name here.] 108 FCC Registration Number (FRN) 0006-9459-50 107 Complete mailing address of reporting entity's 12920 SE 38th St. Bellevue, WA 98006 corporate headquarters Block 2: Contact Information Terrance Perry Person who completed this worksheet (425) 378-5356 Telephone number of this person (425) 378-5071 110 Fax number of this person Terrance.Perry@T-Mobile.com E-mail of this person 111 VoiceStream Wireless Corporation Attn: Tax Department 112 Billing address and billing contact person: 12920 SE 38th St. (Bills for Universal Service contributions Bellevue, WA 98006 will be sent to this address.] Block 3: Contributor Revenue information 113 . Year of revenue information 2002 First quarter filing (revenues for January 1 through March 31) due May 1 114 Indicate which quarterly filing this represents: Second quarter filing (revenues for April 1 through June 30) due August 1 Third quarter filing (revenues for July 1 through September 30) due November 1 Fourth quarter filing (revenues for October 1 though December 31) due February 1 of the following calendar year Total Interstate International Report billed revenues with no allowance or deductions Revenues Revenues Revenues for uncollectibles. See instructions. (b) (c) (a) 115 Revenues from telecommunications service provided to 62,207,630 other universal service contributors for resale Universal service contribution base revenues 164,995,411 10,999,694 1,099,969,404 Column (b) and (c) not requested All other révenues 146,927,196 Gross billed revenues from all sources [sum of above] for Lines 117 and 118 1,309,104,230 Block4: CERTIFICATION: to be signed by an officer of the reporting entity 119 licently that the revenue data contained the rein is privileged and confidential and that public disclosure of such information would likely cause substantial harm to the competitive position of the company. I request nondisclosure of the revenue information contained the rein pursuant to sections 0.459, 52.17, 54.711 and 64.804 of the Commission's Rules. licertify that I am an officer of the above named reporting entity, that I have examined the foregoing report and to the best of my knowledge, information and bellef, all state ments of fact contained in this Worksheet are true and that said Worksheet is an accurate statement of the affairs of the above-named company for the quarter. 120 Signature H. Skip Comett 121. Printed name of officer V.P. of Taxation 122 Rosition with reporting entity 123 Date [revisions due by next Form 499 filing date] Original filling X Revised filing # 124 This flling is: Do not mail checks with this form. (Send this form to: Form 499 c/o NECA, 80 South Jefferson Road, Whitpany, N.J. 07981 For additional information regarding this worksheet contact. Telecommunications Reporting Worksheet Info: (973) 550-4460 or via e-mail: Form499@neca.org BY FIRE OR DIFFEONMENT UNDER THE 10 OF THE UNITED STATES CODE, IS ULSC STONE

FCC Form 499-Q March 2002







Universal Service Administrative Company

December 3, 2002

VoiceStream Wireless Corporation 12920 SE 38th St. Bellevue WA 98006 Filer 499 ID: 822060

Attn: Terrance Perry

RE: August 1, 2002 Form 499-Q Revision Rejection

The Universal Service Administrative Company (USAC) has completed a review of the Revised FCC Form 499-Q that you submitted for the purpose of revising revenue reported by VoiceStream Wireless Corporation for the period April 1 - June 30, 2002. Please note that your April 1, 2003 Form 499-A submission reporting January 1 though December 31, 2002 revenue will true-up your company's May 1, 2002, August 1, 2002, November 1, 2002 and February 1, 2003 quarterly Form 499-Q reports. However, based on the information provided, we are unable to accept the Form 499-Q revision because it was not filed prior to the October 31, 2002 revision deadline. Per FCC Form 499-Q instructions on page 8, "revised filings must be made by the filing date for the subsequent 499 filing."

USAC recognizes that you may disagree with our decision. If you wish to file an appeal, your appeal must be received no later than 60 days after the date of this letter.

In the event that you choose to appeal the decision, you should follow these guidelines:

- Write a "Letter of Appeal to USAC" explaining why you disagree with this Revised Form 499-Q Rejection letter and identify the outcome that you request;
- Mail your letter to:

Letter of Appeal USAC 2120 L Street, NW, Suite 600 Washington, DC 20037

• Appeals submitted by fax, telephone call, and e-mail will not be processed.



- Provide necessary contact information. Please list the name, address, telephone number, fax number, and e-mail address (if available) of the person who can most readily discuss this appeal with USAC.
- Identify the "Legal Reporting Name" and "Filer 499 ID."
- Explain the appeal to the USAC. Please provide documentation to support your appeal.
- Attach a photocopy of this Revised Form 499-Q Rejection decision that you are appealing.

USAC will review all "letters of appeal" and respond in writing within 90 days of receipt thereof.

The response will indicate whether USAC:

- (1) agrees with your letter of appeal, and approves an outcome that is different from the Revised Form 499-Q Rejection Letter; or
- (2) disagrees with your letter of appeal, and the reasons therefor.

If you disagree with the USAC response to your "letter of appeal," you may file an appeal with the FCC within 60 days of the date USAC issued its decision in response to your "Letter of Appeal." The FCC address where you may direct your appeal is:

Federal Communications Commission Office of the Secretary 445 12th Street, SW Room TW-A325 Washington, DC 20554

Please be sure to indicate the following information on all communications with the FCC: "Docket Nos. 96-45 and 97-21."

In the alternative, you may write and send an appeal letter directly to the Federal Communications Commission (FCC), and bypass USAC. Your letter of appeal to the FCC must explain why you disagree with the USAC decision. You are also encouraged to submit any documentation that supports your appeal. The FCC rules governing the appeals process (Part 54 of Title 47 of the Code of Federal Regulations 54.719 – 54.725) are available on the FCC web site (www.fcc.gov).

If you have questions or concerns regarding this letter, please contact Lisa Tubbs at (973) 884-81 (60) Christy Doleshal at (973) 560-4428.

Sincerely,

USAC





T-Mobile USA, Inc. 12920 SE 38th Street, Bellevue, WA 98006

December 12, 2002



Letter of Appeal Universal Service Administrative Company 2120 L Street, NW, Suite 600 Washington D.C. 20037

RE: T-Mobile USA, Inc.

August 1, 2002 Form 499-Q Revision Rejection

Filer 499 ID: 822060

To Whom It May Concern:

T-Mobile USA, Inc. respectfully disagrees with the Rejection of its 2nd Quarter 2002 Form 499-Q and wishes to appeal this decision.

The 2nd Quarter 2002 499-Q was postmarked on October 31, 2002. Per the filing instructions on page 9, "revised filings must be made by the filing date for the subsequent 499 filing." The filing date for the 3rd quarter 499-Q was November 1, 2002. Since the revision was postmarked on October 31, 2002 it was filed timely and as such we feel the revision should be accepted.

For your reference you will find a copy of the certified receipt which shows the Postmark date of 10/31/02.

Any questions regarding this appeal can be addressed to myself:

Cassie Delafosse - Supervisor, State and Local Taxation

Telephone Number: 425-378-4797

Fax Number: 425-378-5071

Email: Cassie.Delafosse@T-Mobile.com

Sincerely,

Cassie Delafosse

Supervisor, State and Local Tax

T-Mobile USA, Inc.

Newport Tower

Bellevue, WA 98006

Desk 425-378-4797



Universal Service Administrative Company

Administrator's Decision on Contributor Appeal

April 18, 2003

BY FEDERAL EXPRESS

Cassie Delafosse Supervisor, State and Local Tax T-Mobile USA, Inc. Newport Tower Bellevue, WA 98006

Re:

T-Mobile USA, Inc.

(ID # 822060)

Dear Ms. Delafosse:

After thorough review, the Universal Service Administrative Company (USAC) has completed its evaluation of the letter of appeal on behalf of T-Mobile USA, Inc. (T-Mobile) dated December 12, 2002 (Appeal). T-Mobile's Appeal requests that USAC accept T-Mobile's late-filed FCC Form 499-Q reporting revenue for the period April 1 – June 30, 2002 (Form 499-Q).

Background:

T-Mobile timely filed an original Form 499-Q reporting revenue for the period April 1 – June 30, 2002. This Form 499-Q was due on August 1, 2002 and had a revision deadline of November 1, 2002. In the Appeal T-Mobile asserts that the form must be postmarked by the revision deadline. FCC regulations governing the deadlines for revisions and the instructions accompanying the form on which the revisions were made state that "revisions are due by next Form 499 filing date". Neither the FCC regulations nor the instructions reference a postmark date. USAC received T-Mobile's revised Form 499-Q on November 5, 2002, after the revision deadline. As directed by FCC regulation, USAC relied upon the revenue reported on the original and timely filed Form 499-Q to calculate T-Mobile's charges for October, November, and December 2002. However, because T-Mobile's revised Form 499-Q was received after the deadline, USAC rejected the form.

Cassie Delafosse T-Mobile USA, Inc. April 18, 2003 Page 2



Discussion:

The Form 499-Q at issue was due on August 1, 2002. Any revisions to that Form 499-Q were due by November 1, 2002, the filing deadline of the subsequent Form 499. USAC received T-Mobile's revised Form 499-Q on November 5, 2002 after the deadline. The deadline for form revisions is clearly stated in the instructions for the Form 499-Q on which the attempted revision was submitted and on the Form 499-Q itself. In addition, information concerning the deadline is posted on USAC's website: www.universalservice.org. USAC rejected the Form 499-Q consistent with its policy. Because T-Mobile's Form 499-Q was untimely filed, the Appeal must be denied.

Remedy:

Although T-Mobile's revised Form 499-Q was untimely filed, requiring denial of this Appeal, T-Mobile is not without a remedy in this situation. T-Mobile is required to file FCC Form 499-A (Form 499-A) reporting 2002 annual revenue. As provided in the FCC's Quarterly Reporting Order, annual revenue information from the Form 499-A will be used to ensure that contributions for the entire year are based on all subject revenues for the year. This provides T-Mobile with an opportunity to correct the charges that are calculated and based on USAC's estimate of revenue. The Form 499-A, with a due date of April 1, 2003, will affect a true-up for the 2nd quarter 2002.

Decision on Appeal: Denied.

USAC hereby denies T-Mobile's Appeal.

If you disagree with the USAC response to your Letter of Appeal, you may file an appeal with the Federal Communications Commission (FCC) within 60 days of the date of this letter. The FCC address where you may direct your appeal is:

Federal Communications Commission Office of the Secretary 445 12th Street, SW Room TW-A325 Washington, DC 20554

¹ See Federal State Joint Board on Universal Service, CC Docket No. 96-45, Report and Order and Order on Reconsideration 16 FC Rcd 5/148 (rel. Mar. 14, 2001) (Quarterly Reporting Order).

Cassie Delafosse T-Mobile USA, Inc. April 18, 2003 Page 3



Please be sure to indicate the following information on all communications with the FCC: "Docket Nos. 96-45 and 97-21."

Sincerely,

USAC

Universal Service Administrative Company

cc: Anita Cheng, FCC James Shook, FCC